

SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1814 be amended to read as follows:

- 1 Page 2, between lines 2 and 3, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-3-1 IS AMENDED TO READ AS FOLLOWS
- 3 [EFFECTIVE JANUARY 1, 2003 (RETROACTIVE)]: Sec. 1. (a)
- 4 Except as provided in subsection (c), personal property which is owned
- 5 by a person who is a resident of this state shall be assessed at the place
- 6 where the owner resides on the assessment date of the year for which
- 7 the assessment is made.
- 8 (b) Except as provided in subsection (c), personal property which is
- 9 owned by a person who is not a resident of this state shall be assessed
- 10 at the place where the owner's principal office within this state is
- 11 located on the assessment date of the year for which the assessment is
- 12 made.
- 13 (c) Personal property shall be assessed at the place where it is
- 14 situated on the assessment date of the year for which the assessment is
- 15 made if the property is:
- 16 (1) regularly used or permanently located where it is situated; or
- 17 (2) owned by a nonresident who does not have a principal office
- 18 within this state.
- 19 (d) If a personal property return is filed pursuant to subsection (c),
- 20 the owner of the property shall provide, within forty-five (45) days after
- 21 the filing deadline, a copy or other written evidence of the filing of the
- 22 return to the assessor of the township in which the owner resides. If
- 23 such evidence is not filed within forty-five (45) days after the filing
- 24 deadline, the assessor of the township in which the owner resides shall
- 25 determine if the owner filed a personal property return in the township
- 26 where the property is situated. If such a return was filed, the property
- 27 shall be assessed where it is situated. If such a return was not filed, the
- 28 assessor of the township where the owner resides shall notify the
- 29 assessor of the township where the property is situated, and the
- 30 property shall be assessed where it is situated. This subsection does not
- 31 apply to a taxpayer who:
- 32 (1) is required to file duplicate personal property returns under

1 section 7(c) of this chapter and under regulations promulgated by the
2 department of local government finance with respect to that section; or
3 (2) is required by the department of local government finance to
4 file a summary of the taxpayer's business tangible personal property
5 returns.

6 **(e) Notwithstanding subsection (c), if the true tax value of the**
7 **personal property of a nonresident who does not have a principal**
8 **office within Indiana does not exceed ten thousand dollars**
9 **(\$10,000) in any taxing district, that personal property shall be**
10 **reported by the nonresident taxpayer and assessed at the place**
11 **where the highest true tax value of personal property owned by the**
12 **nonresident is situated on the assessment date of the year for which**
13 **the assessment is made."**

14 Renumber all SECTIONS consecutively.

(Reference is to EHB 1814 as printed March 18, 2003.)

Senator KENLEY